



**WEST VIRGINIA SECRETARY OF STATE**

**MAC WARNER**

**ADMINISTRATIVE LAW DIVISION**

**eFILED**

4/9/2019 11:19:47 AM

Office of West Virginia  
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED  
BY THE WEST VIRGINIA LEGISLATURE**

AGENCY: Tax TITLE-SERIES: 110-50C  
RULE TYPE: Legislative Amendment to Existing Rule: No Repeal of existing rule: No  
RULE NAME: EXCHANGE OF INFORMATION PURSUANT TO  
WRITTEN AGREEMENT  
CITE STATUTORY AUTHORITY: W. Va. Code §§11-10-5 and 5s; §§60-9-5(a) and 8(a); §21-1B-3; §29A-1-1 et  
seq.; and, §47-25-1 et seq.

The above rule has been authorized by the West Virginia Legislature.

Authorization is cited in (house or senate bill SB187  
number)

Section §64-7-1(h) Passed On 3/6/2019 12:00:00 AM

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

May 9, 2019

This rule shall terminate and have no further force or effect from the following date:

May 09, 2024

**BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.**

**Yes**

**Allen R Prunty -- By my signature, I certify that I am the person authorized to file legislative rules,  
in accordance with West Virginia Code §29A-3-11 and §39A-3-2.**

**TITLE 110  
LEGISLATIVE RULE  
STATE TAX DIVISION**

**SERIES 50C  
EXCHANGE OF INFORMATION PURSUANT TO WRITTEN AGREEMENT**

**§110-50C-1. General.**

1.1. Scope. -- This legislative rule authorizes certain information to be exchanged pursuant to a written interagency agreement between the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal.

1.2. Authority. -- This legislative rule is promulgated under authority of W. Va. Code §§11-10-5 and 5s; §§60-9-5(a) and 8(a); §21-1B-3; §29A-1-1 *et seq.*; and, §47-25-1 *et seq.*

1.3. Filing Date. -- April 9, 2019

1.4. Effective Date. -- May 9, 2019

1.5. Sunset Provision. -- This rule shall terminate and have no further force or effect upon May 9, 2024

**§110-50C-2. Purposes.**

2.1. W. Va. Code §11-10-5s(b)(4) authorizes the West Virginia State Tax Commissioner to promulgate legislative rules regarding a written exchange of information agreement with another State agency if the purpose of the agreement is to facilitate premium collection, tax collection or licensure requirements directly enforced, administered or collected by the other State agency or the Tax Commissioner.

2.2. The purpose of this legislative rule is to comply with West Virginia Code §11-10-5s(b)(4) in order to permit the Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal to more efficiently and effectively perform their responsibilities for tax collection and licensing, including determining whether businesses are licensed to do business in West Virginia and that the taxes of those businesses are current.

**§110-50C-3. Disclosure of Certain Information Authorized.**

3.1. The Commissioner of the Tax Division of the Department of Revenue and the Secretary of the Department of Commerce, the Director of the Division of Forestry of the Department of Commerce, the Commissioners of the Public Service Commission, the Secretary of the Department of Environmental Protection, the Commissioner of the Alcohol Beverage Control Administration of the Department of Revenue, the Commissioner of the Division of Labor of the Department of Commerce, the Commissioner of the Insurance Commission of the Department of Revenue, the Commissioner of the Division of Motor Vehicles of the Department of Transportation, the Executive Director of Workforce West Virginia (Formerly the Bureau of Employment Programs), the Office of the Governor, the Director of the West Virginia Lottery, and, the State Fire Marshal may, in order to accomplish the purposes set forth in Section two of this legislative rule, exchange information pursuant to a written agreement specifying the type and manner of information to be exchanged and containing appropriate provisions for safeguarding any confidential tax information received pursuant to the agreement.

**§110-50C-4. Consolidation of Rules.**

4.1. Previously promulgated Legislative Rule 110-50A (Department of Environmental Protection), effective date May 1, 1995, has been consolidated into this rule to promote efficiency and to facilitate the exchange of information in addition to that information provided to the Division of Environmental Protection pursuant to the existing information exchange agreement authorized by Section 9 of the Solid Waste Assessment Fee Regulations, 110 C.S.R. 6A.

4.2. Previously promulgated Legislative Rule 110-50B (Alcohol Beverage Control Administration), effective date May 1, 2001, has been consolidated into this rule to promote efficiency.

4.3. Previously promulgated Legislative Rule 110-50D (Division of Labor, Office of the Insurance Commissioner, Division of Motor Vehicles, and WorkForce (formerly the Bureau of Employment Programs)), effective date May 1, 2008, has been consolidated into this rule to promote efficiency. Additionally, W. Va. Code §21-1B-3 authorizes the Labor Commissioner, or his or her designated representative, to access information maintained by any other State agency (including the Tax Department) for the limited purpose of confirming the validity of a worker's legal status or authorization to work.

4.4. Previously promulgated Legislative Rule 110-50E (Lottery), effective date June 1, 2011, has been consolidated into this rule to promote efficiency.

4.5. Previously promulgated Legislative Rule 110-50F (State Fire Marshal), effective date June 1, 2011, has been consolidated into this rule to promote efficiency and to facilitate the exchange of information between the State Tax Commissioner and the State Fire Marshal who are jointly responsible for administering and enforcing the provisions of W. Va. Code §47-25-1 *et seq.*, the Reduced Cigarette Ignition Propensity Standards and Fire Prevention Act ("the Act").

**§110-50C-5. Publication.**

5.1. A copy of any exchange of information agreement entered into pursuant to this rule, including any subsequent revision(s) of the agreement, or amendment(s) to the agreement, shall be filed by the Tax Commissioner in the State Register on or before the effective date of the agreement or any revision or amendment of the agreement.